

**IN THE UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION**

UNITED STATES OF AMERICA,	)	
Plaintiff,	)	
	)	
v.	)	Civil Action No. 3:07-CV-1238-L
	)	
GEORGE R. RICHIE, BARBARA M.	)	
RICHIE, and TEXAS VETERANS	)	
LAND BOARD, *	)	
	)	
Defendants.	)	

**ORDER**

Before the court is the United States of America's Complaint, filed July 12, 2007. On September 14, 2007, the case was referred to United States Magistrate Judge Paul D. Stickney for pretrial management. On December 1, 2008, the United States filed a motion for summary judgment, and on March 24, 2009, the Findings and Recommendation of the United States Magistrate Judge ("Report") was filed. No objections to the Report have been filed.

Plaintiff brings this action against George R. Richie ("Mr. Richie") and Barbara M. Richie ("Mrs. Richie") to recover on tax debts for several tax years. It contends that, as a matter of law, it is entitled to recover \$14,113,792.18 plus statutory additions from Mr. Richie; recover \$556,538.11 plus statutory additions from Mrs. Richie; and foreclose its federal tax lien against real property owned by Mr. and Mrs. Richie to satisfy the outstanding tax debts. The magistrate judge found that the United States was entitled to judgment as a matter of law on its claims. He recommended that the court grant the United States' Motion for Summary Judgment, order that


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\* Pursuant to the Joint Stipulation of Facts Between the United States of America and The Texas Veterans Land Board (the "VLB"), the VLB appeared in this case for the sole purpose of executing the joint stipulation and is not a party to this action for any other purpose.

Mr. and Mrs. Richie are indebted to the United States for the tax years in question, and order foreclosure of the federal tax liens and judicial sale of certain properties.

Having reviewed the magistrate judge's Report, complaint, motion for summary judgment, record, and applicable law, the court determines that the findings and conclusions are correct. The magistrate judge's findings and conclusions are therefore **accepted** as those of the court. Accordingly, the court **grants** the United States' Motion for Summary Judgment. Pursuant to Rule 58 of the Federal Rules of Civil Procedure, judgment will issue by separate document in accordance with this order and the magistrate judge's findings.

**It is so ordered** this 23rd day of April, 2009.

  
Sam A. Lindsay  
United States District Judge